## 2023 Legislature - Operating Budget Transaction Compare - Governor Structure Between Adj Base and 24Gov

Numbers and Language Differences Agencies: Retirement

### **Agency: State Retirement Payments**

	Column_	Trans Type	Total Expenditure	Personal Services	Travel	Services	Commodities	Capital Outlay	<u>Grants</u>	Misc	PFT	PPT _	<u>TMP</u>
PERS State Assistance													
School District PERS													
L Reverse FY2023 School District State	24Gov	OTI	-9,757.6	0.0	0.0	0.0	0.0	0.0	0.0	-9,757.6	0	0	0
Assistance for Past Service Costs													
* Sec. XX. RETIREMENT SYSTEM FUNDING													
to the Department of Administration for deposi retirement system as an additional state contri													
1004 Gen Fund (UGF) -9,757.6	ibution under A	5 39.35.20	ou for the fiscal ye	ear ending June 3	0, 2023.								
L FY2024 School District State Assistance for	24Gov	IncM	10.760.7	0.0	0.0	0.0	0.0	0.0	0.0	10.760.7	0	0	0
Past Service Costs	21001	111011	20,700.7	0.0	0.0	0.0	0.0	0.0	0.0	10,700.7	Ü	O	Ü
RETIREMENT SYSTEM FUNDING. The sum	of \$37,942,000	is approp	oriated from the go	eneral fund to the									
Department of Administration for deposit in the					ment								
system as an additional state contribution und	ler AS 39.35.28	o for the fi	scal year ending	June 30, 2024.									
<b>1004</b> Gen Fund (UGF) 10,760.7													
* Allocation Difference *			1,003.1	0.0	0.0	0.0	0.0	0.0	0.0	1,003.1	0	0	0
All Other PERS													
L Reverse FY2023 State Assistance for Past	24Gov	OTI	-24,175.4	0.0	0.0	0.0	0.0	0.0	0.0	-24,175.4	0	0	0
Service Costs													
* Sec. XX. RETIREMENT SYSTEM FUNDING													
to the Department of Administration for depos													
retirement system as an additional state contri	ibution under A	39.35.28	80 for the fiscal ye	ear ending June 3	0, 2023.								
1004 Gen Fund (UGF) -24,175.4 L FY2024 State Assistance for Past Service	24Gov	IncM	27.181.2	0.0	0.0	0.0	0.0	0.0	0.0	27,181.2	0	0	0
Costs	24G0V	THCP	27,101.2	0.0	0.0	0.0	0.0	0.0	0.0	27,101.2	U	U	U
RETIREMENT SYSTEM FUNDING. The sum	of \$37 942 000	is approp	oriated from the go	eneral fund to the									
Department of Administration for deposit in the													
system as an additional state contribution und													
<b>1004</b> Gen Fund (UGF) 27,181.2													
* Allocation Difference *			3,005.8	0.0	0.0	0.0	0.0	0.0	0.0	3,005.8	0	0	0
* * Appropriation Difference * *			4,008.9	0.0	0.0	0.0	0.0	0.0	0.0	4,008.9	0	0	0
TRS State Assistance													
School District TRS													
L Reverse FY2023 School District State	24Gov	OTI	-86,980.2	0.0	0.0	0.0	0.0	0.0	0.0	-86,980.2	0	0	0
Assistance for Past Service Costs	Z-100 V	011	00,300.2	0.0	0.0	0.0	0.0	0.0	0.0	00,500.2	O	0	O
* Sec. XX. RETIREMENT SYSTEM FUNDING	G. (b) The sum	of \$91,029	9,000 is appropria	ated from the gene	eral fund								
to the Department of Administration for deposit													
system as an additional state contribution und	ler AS 14.25.08	5 for the fi	scal year ending	June 30, 2023.									
<b>1004 Gen Fund (UGF)</b> -86,980.2													
L FY2024 School District State Assistance for	24Gov	IncM	94,322.2	0.0	0.0	0.0	0.0	0.0	0.0	94,322.2	0	0	0
Past Service Costs													
RETIREMENT SYSTEM FUNDING. The sum													
Department of Administration for deposit in the					stem as								
an additional state contribution under AS 14.2	o.ugo for the fis	cai year e	muing June 30, 2	U <b>∠4</b> .									

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Numbers and Language Differences Agencies: Retirement

**Agency: State Retirement Payments** 

_	Column_	Trans Type	Total Expenditure	Personal Services	Travel	Services	Commodities	Capital Outlay	<u>Grants</u>	Misc	PFT	PPT	TMP
TRS State Assistance (continued) School District TRS (continued) FY2024 School District State Assistance for Past Service Costs (continued) 1004 Gen Fund (UGF) 94,322.2													
* Allocation Difference *			7,342.0	0.0	0.0	0.0	0.0	0.0	0.0	7,342.0	0	0	0
All Other TRS L Reverse FY2023 State Assistance for Past Service Costs	24Gov	OTI	-4,048.8	0.0	0.0	0.0	0.0	0.0	0.0	-4,048.8	0	0	0
* Sec. XX. RETIREMENT SYSTEM FUNDIN to the Department of Administration for depos system as an additional state contribution und 1004 Gen Fund (UGF) -4,048.8	sit in the defined	benefit pl	lan account in the	teachers' retireme									
L FY2024 State Assistance for Past Service Costs	24Gov	IncM	4,443.8	0.0	0.0	0.0	0.0	0.0	0.0	4,443.8	0	0	0
RETIREMENT SYSTEM FUNDING. The sun Department of Administration for deposit in the an additional state contribution under AS 14.3 1004 Gen Fund (UGF) 4,443.8	ne defined benefi	t plan acc	count in the teach	ers' retirement syst	em as								
* Allocation Difference *  * * Appropriation Difference * *			395.0 7.737.0	0.0	0.0	0.0	0.0	0.0	0.0	395.0 7.737.0	0	0	0
Direct Appopriations to the Judicial Retiremer Judicial Retirement System Past Service Cost L Reverse FY2023 Past Service Cost Liability * Sec. XX. RETIREMENT SYSTEM FUNDIN to the Department of Administration for depos	ts 24Gov NG. (c) The sum of sit in the defined	benefit pl	-3,225.0 ,000 is appropriat lan account in the	0.0 ed from the genera judicial retirement	0.0 Il fund system	-3,225.0	0.0	0.0	0.0	0.0	0	0	0
2023.  1004 Gen Fund (UGF) -3,225.0  L FY2024 Past Service Cost Liability RETIREMENT SYSTEM FUNDING. (c) The Department of Administration for deposit in the purpose of funding the judicial retirement 1004 Gen Fund (UGF) 2,593.0	24Gov sum of \$2,593,00 ne defined benefi	IncM 00 is appr t plan acc	2,593.0 ropriated from the count in the judicia	0.0 general fund to the	0.0 e n for	2,593.0	0.0	0.0	0.0	0.0	0	0	0
* Allocation Difference *			-632.0	0.0	0.0	-632.0	0.0	0.0	0.0	0.0	0	0	0
* * Appropriation Difference * *			-632.0	0.0	0.0	-632.0	0.0	0.0	0.0	0.0	0	0	0
Special Systems Elected Public Officers Retirement System Be L Reverse FY2023 Elected Public Officer's Retirement System Benefit Payments * Sec. XX. RETIREMENT SYSTEM FUNDIN	24Gov	0TI	-1,368.0	0.0	0.0	0.0	0.0	0.0	-1,368.0	0.0	0	0	0
OGG. 70%. TAETH CEMENT OF OTENIT ON ON	(a) 1110 built	σ. ψ ι,σσο	,ccc io appropriat	ou om the genera									

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### **Agency: State Retirement Payments**

Special Systems (continued)	Column _	Trans Type	Total Expenditure	Personal Services	Travel _	Services	<u>Commodities</u>	Capital Outlay	Grants_	Misc _	PFT _	PPT _	TMP
Special Systems (continued) Elected Public Officers Retirement System B	lanafite (contin	uod)											
Reverse FY2023 Elected Public Officer's	enents (contin	ueuj											
Retirement System Benefit Payments													
(continued)													
to the Department of Administration to pay to members earned under the elected public of 1004 Gen Fund (UGF) -1,368.0  L FY2024 Elected Public Officer's Retirement System Benefit Payments  RETIREMENT SYSTEM FUNDING. The surprise Department of Administration to pay benefit earned under the elected public officer's retired 1004 Gen Fund (UGF) 965.9	officer's retirement 24Gov am of \$965,866 is payments to eligi	IncM appropriateless memb	965.9 ted from the general survivors	ending June 30, 2 0.0 eral fund to the s of eligible memb	0.0	0.0	0.0	0.0	965.9	0.0	0	0	0
* Allocation Difference *			-402.1	0.0	0.0	0.0	0.0	0.0	-402.1	0.0	0	0	0
* * Appropriation Difference * *			-402.1	0.0	0.0	0.0	0.0	0.0	-402.1	0.0	0	0	0
* * * Agency Difference * * *			10,711.8	0.0	0.0	-632.0	0.0	0.0	-402.1	11,745.9	0	0	0
* * * * All Agencies Difference * * * *			10,711.8	0.0	0.0	-632.0	0.0	0.0	-402.1	11,745.9	0	0	0

# Column Definitions

Adj Base (FY24 Adjusted Base) - FY23 Management Plan less one-time items, plus FY24 adjustments for position counts, funding transfers, line item transfers, temporary increments (IncT) from prior years, and additions for statewide items (e.g. salary and benefit increases). The Adjusted Base is the "first cut" of the FY24 budget; it is the base to which the Governor's and the legislature's increments, decrements, and fund changes are added.

**24Gov (24Gov)** - Includes FY24 Adjusted Base plus the Governor's operating budget requests for increments, decrements, fund source changes, and language transactions submitted on December 15, 2022.